

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re: ) Chapter 11  
AUTOMOTIVE PROFESSIONALS, INC., ) Case No.: 07-6720  
 ) Honorable Carol A. Doyle  
 ) Objection Deadline: May 14, 2013 @ 4:00 p.m.  
Debtor. ) **Hearing Date: May 15, 2013**  
 )  
 ) **Hearing Time: 10:30 a.m.**

**COVER SHEET FOR  
FIRSTAND FINAL FEE APPLICATION OF POPOWCEK KATTEN, LTD. AS  
ACCOUNTANT TO THE CHAPTER 11 TRUSTEE SEEKING ALLOWANCE AND  
PAYMENT OF COMPENSATION UNDER 11 U.S.C. §§ 330 AND 331**

Name of Applicant: PopowceK Katten, Ltd.

Authorized to Provide  
Professional Services to: AUTOMOTIVE PROFESSIONALS, INC.

Date of Retention Order: February 10, 2009

Period for which compensation and  
Reimbursement are sought: January 29, 2009 through June 20, 2012

Amount of compensation sought  
as actual, reasonable, and necessary: \$1,520.00

Amount of expense reimbursement sought  
as actual, reasonable, and necessary: \$5.81

This is an/(a):    interim   X   final application.

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	)	Case No.: 07-6720
AUTOMOTIVE PROFESSIONALS, INC.,	)	Honorable Carol A. Doyle
	)	Objection Deadline: May 14, 2013 @ 4:00 p.m.
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**FIRST AND FINAL FEE APPLICATION OF POPOWCER KATTEN, LTD AS  
ACCOUNTANT TO THE CHAPTER 11 TRUSTEE SEEKING ALLOWANCE AND  
PAYMENT OF COMPENSATION UNDER 11 U.S.C. §§ 330 AND 331**

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedures, the firm of Popowcer Katten Ltd. (hereafter "PK" or the "Firm") hereby submits its First and Final Fee Application for Popowcer Katten Ltd. as Accountant to the Chapter 11 Trustee Seeking Allowance and Payment of Compensation Under 11 U.S.C. §§ 330 and 331 (the "Application") for the period January 29, 2009 through and including June 20, 2012 (the "Application Period"). The Firm hereby moves this Honorable Court for an Order (a) awarding PK an allowance of: (i) compensation for professional services rendered to the Chapter 11 Trustee for the period January 29, 2009 through and including June 20, 2012 in the amount of \$1,520.00; (ii) expenses incurred for the period January 29, 2009 through and including June 20, 2012 in the amount of \$5.81; and (iii) and granting PK such other relief as is just and proper. In support of the Application, PK respectfully represents and follows:

**I. INTRODUCTION**

1. Popowcer Katten Ltd. submits this Application in accordance with the United States Trustee Guidelines for Reviewing Application for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330 ("UST Guidelines").

2. On April 13, 2007, the Debtor filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division (the "Case").

3. This Court has jurisdiction over this Interim Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are Sections 330 and 331 of the Bankruptcy Code and Rule 2016 of the Federal Rules of Bankruptcy Procedure.

5. On June 26, 2007 this Court entered an Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals.

## **II. APPLICATION** **RETENTION OF POPOWCEK KATTEN, LTD.**

6. The Chapter 11 Trustee sought PK's services to assist the Trustee with the administration of the Debtor's estate. PK is a certified Public Accountant from Chicago, Illinois. The Firm provides a broad spectrum of accounting services.

7. On February 10, 2009, this Court executed an Order Approving Employment of PopowceK Katten, Ltd. as Trustee's Accountant. A copy of the Retention Order is annexed hereto as Exhibit A.

## **COMPENSATION PAID AND ITS SOURCES**

8. All services which compensation is requested by PK were performed for or on behalf of the Chapter 11 Trustee for this Debtor.

9. There is no agreement or understanding between PK and any other person other than the members of the Firm for sharing of compensation to be received for services rendered in this case.

10. PK has never held a retainer in this matter.

**SUMMARY OF PROFESSIONAL SERVICES RENDERED  
DURING THE APPLICATION PERIOD**

11. Attached as Exhibit B is a detailed copy of the chronological time spent by Lois West and for the period commencing January 29, 2009 through and including June 20, 2012, 2008. This report represents a categorical sort of the Firm's time reports. These time reports are kept in the regular course of business reflecting the services rendered by the Firm during the Application Period. The time reports are organized on a daily basis. The Firm is particularly sensitive to issues of "lumping" and, unless time was spent in one time frame on a variety of different matters for a particular client, separate time entries are set forth in the time reports.

12. Lois West at the hourly rate of \$225.00 spent 7.00 hours, as described on the attached Exhibit B.

**NARRATIVE/SUMMARY**

13. This hourly rate is Ms. West's normal hourly rate of compensation for work of this character. The reasonable value of the services rendered by PK for the period commencing January 29, 2009 through and including June 20, 2012 is equal to \$1,520.00.

**APPLICABLE AUTHORITY**

14. Under Section 330 of the Bankruptcy Code, a Bankruptcy Court may award to a professional employed by the estates "reasonable compensation for actual, necessary services" rendered by the professional, plus "reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). See generally In re Geraci, 138 F.3d 314 (7<sup>th</sup> Cir. 1998); Matter of Taxman Clothing Company, 49 F.3d 310 (7<sup>th</sup> Cir. 1995).

15. In determining the amount of "reasonable compensation," the Court must consider the nature, extent and value of the services, taking into account all the relevant factors, including

the time spent on such services; the rates charged for such services; whether the services were necessary and beneficial; whether the services were performed in a reasonable amount of time commensurate with the complexity, importance and nature of the problem, issue or task addressed; and whether the compensation is reasonably based on the customary compensation charged by comparably skilled practitioners in cases other than cases under the Bankruptcy Code 11 U.S.C. § 330(a)(3).

16. Bankruptcy Courts reviewing fee applications use several different approaches to apply these guidelines, including familiar methods such as the approach outlined in Johnson v. Georgia Highway Express, 488 F.2d 714 (5th Cir. 1974). See generally In re Geraci, 138 F.3d 314 (7<sup>th</sup> Cir. 1998); In re Spanjer Brothers, Inc., 203 B.R. 85 (Bankr. N.D. Ill. 1996). Similarly, Bankruptcy Courts frequently utilize the lodestar analysis, analyzing the benefit of the services to the estate and considering whether the services rendered were reasonable and necessary. See Matter of Taxman Clothing Company, 49 F.3d 310, 315 (7<sup>th</sup> Cir. 1995); In re UNR Industries, Inc., 986 F.2d 208 (7th Cir. 1993).

17. These analyses examine similar factors, including: (i) the novelty or difficulty of the questions, (ii) the experience, reputation and skill of the professional, (iii) time limitations imposed by the circumstances, (iv) whether the fee is fixed or contingent, (v) the preclusion of other employment by the professional due to acceptance of the case, and (vi) the amount involved and the results obtained or the quality of the services. Matter of Taxman Clothing Company, 49 F.3d 310, 315 (7<sup>th</sup> Cir. 1995); In re Spanjer Brothers, Inc., 203 B.R. 85 (Bankr. N.D. Ill. 1996).

18. In accordance with the factors enumerated in 11 U.S.C. § 330 and above, the amounts requested herein by PK are fair and reasonable, given: (i) the nature of the bankruptcy

cases, (ii) the novelty and complexity of the bankruptcy cases, (iii) the time and labor required to represent the Debtor effectively, (iv) the time limitations imposed by the bankruptcy cases, (v) the nature and extent of the services rendered, (vi) PK's experience, reputation and ability, (vii) the value of PK's services, and (viii) the cost of comparable services other than in a case under the Bankruptcy Code.

**NOTICE**

19. Notice of this Application has been limited to the electronic service list and those parties that previously requested notice. As the trustee has complied with the plan and made all necessary disbursements, no notice to the creditors is required.

**WHEREFORE** PK respectfully requests that this Court enter an Order pursuant to §§ 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016 as follows:

a. An Order awarding PK (a) an allowance of compensation for professional services rendered for and on behalf of the Chapter 11 Trustee for this Debtor during the period of January 29, 2009 through and including June 20, 2012 in the aggregate amount of \$1,520.00;

b. An Order awarding PK (a) an allowance of expenses rendered for and on behalf of the Chapter 11 Trustee for this Debtor during the period of January 29, 2009 through and including June 20, 2012 in the aggregate amount of \$5.81;

c. Granting PK such other and further relief as is just and equitable under the circumstances.

Dated: April 29, 2013

Respectfully submitted.

FRANCES GECKER, not individually but as  
Chapter 11 Trustee of the estate of  
AUTOMOTIVE PROFESSIONALS, INC.

By: /s/ Zane L. Zielinski  
One of her attorneys

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**CERTIFICATE OF SERVICE**

I, Zane L. Zielinski, an attorney, hereby certify that service of the **First and Final Fee Application for Popowcer Katten Ltd. as Accountant to the Chapter 11 Trustee Seeking Allowance and Payment of Compensation Under 11 U.S.C. §§ 330 and 331** on all parties identified as Registrants on the service list attached was accomplished through the Court's Electronic Notice for Registrants. As to all other parties on the attached Service List, I caused copies to be sent via email or U.S. Mail, as indicated, postage prepaid, before the hour of 5:00 p.m. on April 29, 2013.

/s/ Zane L. Zielinski



## Mailing Information for Case 07-06720

### Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

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